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Counsel for Karl Kufner KG, a/k/a/ Karl Kuefner KG

Hearing date: November 30, 2006
Time: 10:00 a.m.

Peter Janovsky (PJ 5229)
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Local Counsel for Counsel for Karl Kufner KG, a/k/a/ Karl Kuefner KG

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtor.

Chapter 11

Case No.: 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF KARL KUEFNER, KG TO DEBTOR'S THIRD OMNIBUS
CLAIM OBJECTION**

Karl Kufner, KG a/k/a Karl Kuefner, KG ("Claimant"), hereby responds to the Objection to Claim No. 503 as set forth as part of the Debtors' (1) Third Omnibus Claims Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) ("Third Omnibus Objection") as follows:

1. In compliance with the Third Omnibus Objection, ¶ 47, Claimant states the following:

(a) The Third Omnibus Objection sets forth the basis of objection to Claim No. 503 as "Insufficient Documentation", which is defined therein as indicating that the Debtors' books and records do not reflect any obligation to the Claimant.

(b) Claimant would note that the Proof of Claim was filed in the name of Karl Kufner, KG, which upon translation to the English version is Karl Kuefner, K.G.

(c) Claim No. 503 was originally filed in the amount of 562,326 Euro. [Since the filing of the original claim, some of the invoices included as part of the original claim have been paid.] The current balance of unpaid invoices is 504,523.50 Euro. Attached hereto are various exhibits as more specifically set forth below which document the basis for the claim:

Exhibit 1 - List of Open/Unpaid Invoices

Exhibit 2 - Delphi Purchase Orders

Exhibit 3 - Proof of Delivery

These exhibits are essentially the same as were included with Claim No. 503 as originally filed, except that the paid invoices have been eliminated from the attached list of unpaid invoices (Exhibit 1).

(d) Claimant will rely on the documents set forth in No. 3, above. Claimant is unaware as to why Debtors' records do not reflect an obligation to pay the invoices represented by Claim No. 503. The claim is for goods sold and delivered to Debtor as more specifically set forth in the exhibits attached hereto.

(e) Claim No. 503 is fully liquidated.

(f) Stated below is the contact information for the representative of Claimant with authority to settle/reconsider or resolve the claim:

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(g) See (f) above.

2. Any reply to this Response should be delivered to each counsel of Claimant as set forth below.

3. Claimant asserts that Claim No. 503 should be allowed as a general unsecured claim in the amount of 504,523.50 Euro. To the extent Claim No. 503 is to be estimated for voting purposes it should be estimated in a like amount or the U.S. Dollar equivalent.

Dated: New York, NY
November 22, 2006

ZEICHNER ELLMAN & KRAUSE LLP

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